

# FRISHAUF HOLTZ GOODMAN & CHICK P.C.

INTELLECTUAL PROPERTY LAW

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January 25, 2007

Mr. Tsutomu Inoue  
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Re: U.S. Serial No.: 10/719,284  
Inventor : Akira FUKUSHIMA  
Assignee : KOMATSU LTD. & HITACHI CONSTRUCTION  
MACHINERY CO., LTD.  
Your Reference : 03-029/US  
Our Reference : 03627/LH

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Gentlemen:

Responsive to your letter of January 25, 2007, we prepared and filed an Information Disclosure Statement (IDS) and RCE in our Patent Office. Copies are enclosed.

Since an RCE is being filed, there is no need to pay the Issue Fee. If the application is again allowed, the USPTO will issue a new Notice of Allowance.

We will keep you informed of further developments.

Our debit note is enclosed.

Very truly yours,



Leonard Holtz

LH:nps  
Encls.